



*cutting through complexity*

KPMG IN INDIA

# GRI G4 Certified training course

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## What is Sustainability Reporting?

- Sustainability is a business approach that creates long-term stakeholder value by appropriately managing risks and optimising opportunities across the economic, environmental and social bottom lines.
- As Indian businesses expand their global footprints, developing a holistic approach towards corporate governance and proactively integrating sustainability into mainstream business strategy is non-negotiable.
- Today, while an increasing number of companies and organisations want to make their operations sustainable, they are struggling to establish clear processes that would help them to set goals, measure and monitor KPIs, manage change and report on their performance.
- A sustainability report provides information on an organisation's economic, environmental and social performance against set guidelines or an established framework.
- A balanced sustainability report communicates an organisation's positive and negative impacts. Such transparent disclosures are a vital step for moving towards a sustainable global economy – one that combines long term profitability with social justice and environmental care.

### Reporting a must for top 100 listed companies

In order to assess fulfillment of the environmental, social and governance responsibilities of listed entities as enunciated in the National Voluntary Guidelines on Social, Environmental and Economic Responsibilities of Business (NVG-SEE) framed by the Ministry of Corporate Affairs (MCA), companies are mandated to produce stand alone Business Responsibility Reports BR reports or include it as part of their Annual reports.

The requirement to include BR Reports as part of the Annual Reports shall be mandatory\* for top 100 listed entities based on market capitalisation at the BSE and NSE as on 31 March 2012. BSE and NSE have independently drawn up a list of listed entities to whom the circular would be applicable based on the said criteria and have disseminated the same in their websites respectively.

\*SEBI circular CIR/CFD/DIL/8/2012 , 13th August 2012

### About GRI

The Global Reporting Initiative (GRI) is a non-profit organisation that works towards a sustainable global economy by providing sustainability reporting guidance. It has pioneered and developed a comprehensive Sustainability Reporting Framework that enables organisations to measure and report their economic, environmental, social and governance performance – the four key areas of sustainability.



## What is a GRI Certified Training Course?

The GRI Certified Training Course helps participants to understand the sustainability context and coordinate the reporting process. The training course has been designed on global methodologies adapted to Indian needs.

The course will span over two days (16 hours) and cover various aspects of sustainability reporting including leading practices, interactive case studies and discussions, latest trends along with insights on the challenges and opportunities associated with sustainability reporting.

This training will help participants to:

- Learn about GRI's reporting framework
- Conduct stakeholder engagement and materiality assessment
- Develop report content
- Manage assurance procedures
- Link the sustainability report to Indian National Voluntary Guidelines

**Each attendee would be given a Certificate of Participation from GRI and certified training material developed by KPMG and GRI.**

## Who should attend?

This course has been planned for people who are either involved in development or assessment of sustainability reports.

Participants can include management staff from functions like corporate communications, finance, health / safety / environment, human resources, information technology, legal, marketing, operations, public relations, secretarial, social responsibility, strategy & planning, sustainability and supply chain.

The course also caters to Asset Managers, Consultants, Investors, NGOs, Regulatory Agencies and Students - or anyone with an interest in sustainability reporting.

## What are the programme highlights and benefits?

The course focuses on providing basic knowledge of GRI, and the five phases of the GRI sustainability reporting process in addition to giving a global as well as local context to sustainable development including:

### Introduction to sustainability reporting and GRI

To understand the sustainability context; benefits and challenges of reporting; GRI reporting framework and associated processes and leading practices followed by global organisations.

### Planning the GRI sustainability reporting process

To envision and plan the process of reporting along with introduction to tools to consider sustainability impacts and customise the reporting approach.

### Initiating and conducting dialogue with stakeholders

To understand the value of stakeholder engagement; tools for identification and prioritisation of stakeholders; process of effectively engaging with the stakeholders and linkage of engagement process to materiality assessment.

### Focussing efforts towards the key aspects of the report

To learn about use of principles of defining report content and GRI technical protocol; identification and prioritisation of material issues; developing strategies to address the issues; identifying and communicating goals.

### Building the report

To understand the steps involved in planning and managing data collection, collation and analysis; ensuring quality of information and conducting internal checks and balances on information to be reported.

### Checking progress and effective communication

To learn about various tools and techniques on report writing; use of appropriate language and tone; effectively communicating performance; aspects of external assurance and planning for the next reporting cycle.

## Why KPMG?

- KPMG's Global Climate Change and Sustainability (CC&S) services practice has over 700 professional staff working in more than 50 countries worldwide. In India, KPMG's CC&S service has over 30 professionals focussing on assurance and advisory solutions on sustainability reporting, strategy, risk assessment and benchmarking.
- KPMG's CC&S team in India draws from its vast experience of training more than 1200 personnel in the last three years through customised training programmes on sustainability and climate change.
- KPMG is closely associated with Global Reporting Initiative in developing the GRI G4 guidelines on sustainability reporting. Additionally, we are also involved with World Business Council on Sustainable Development (WBCSD), AccountAbility and International Integrated Reporting Committee (IIRC).
- KPMG has worked with more than 40 Indian reporters across sectors like apparels, automobiles, cement, chemicals, composites, construction & real estate, energy, fertilisers, finance, FMCG, heavy engineering, hospitality, IT, logistics, metals & mining, oil & gas, petrochemicals, retail and telecommunication.

## About KPMG in India

KPMG in India, a professional services firm, is the Indian member firm of KPMG International and was established in September 1993. Our professionals leverage the global network of firms, providing detailed knowledge of local laws, regulations, markets and competition. KPMG in India provide services to over 4,500 international and national clients, in India. KPMG has offices across India in Delhi, Chandigarh, Ahmedabad, Mumbai, Pune, Chennai, Bangalore, Kochi, Hyderabad and Kolkata. The Indian firm has access to more than 7,000 Indian and expatriate professionals, many of whom are internationally trained. We strive to provide rapid, performance-based, industry-focused and technology-enabled services, which reflect a shared knowledge of global and local industries and our experience of the Indian business environment.

KPMG is a global network of professional firms providing Audit, Tax and Advisory services. We operate in 156 countries and have 152,000 people working in member firms around the world.

Our Audit practice endeavors to provide robust and risk based audit services that address our firms' clients' strategic priorities and business processes.

KPMG's Tax services are designed to reflect the unique needs and objectives of each client, whether we are dealing with the tax aspects of a cross-border acquisition or developing and helping to implement a global transfer pricing strategy. In practical terms that means, KPMG firms' work with their clients to assist them in achieving effective tax compliance and managing tax risks, while helping to control costs.

KPMG Advisory professionals provide advice and assistance to enable companies, intermediaries and public sector bodies to mitigate risk, improve performance, and create value. KPMG firms provide a wide range of Risk Consulting, Management Consulting and Transactions & Restructuring services that can help clients respond to immediate needs as well as put in place the strategies for the longer term.

## About Federation of Indian Chambers of Commerce and Industry (FICCI)

FICCI, the apex industry organisation in India, is the leader in policy thinking and change and is in the vanguard of nation building. Established in 1927 and with a nationwide membership of over 1500 corporates and over 500 chambers of commerce and business associations, FICCI espouses the shared vision of Indian businesses and speaks directly and indirectly for over 2,50,000 business units.

FICCI is actively involved in creating awareness, outreach, capacity building, business linkages, international partnerships and thought leadership for policy change on key environmental issues through the FICCI Environment Committee. Since conducive policy frameworks are extremely important to facilitate positive action and innovation by industry, therefore, FICCI is deeply engaged in mainstreaming Indian Industry's views in environmental policy areas such as waste management (municipal, electronic and hazardous waste management), environmental and forest clearances, biodiversity issues, etc. Corporate Sustainability is an important focus for this committee. In order to bring the dialogue on corporate sustainability to the forefront and to share best practices and knowledge that will mobilize enhanced engagement in corporate sustainability, FICCI launched the India

Sustainability Conclave in 2012 as an annual platform. FICCI deliberates annually on key issues that help the industry to align their business goals in the sustainability paradigm. FICCI's Committees and Task Forces on Environment, Climate Change and Renewable Energy serve as platforms for policy deliberations and interface with the government on key policy and regulatory developments.

On climate change and carbon market, FICCI has been creating widespread stakeholder awareness in India, familiarizing stakeholders with the core issues and challenges confronting them. FICCI has been playing a crucial role in the policy dialogue on climate change through constant industry feedback for international negotiations in the context of market based mechanisms. In the area of renewable energy, the FICCI Solar Energy Task Force was launched in February 2010 to deliberate on policy and regulatory issues and advance interests of the sector at domestic and global platforms. In July 2013, FICCI also launched the Wind Energy Task Force and the Bio-Energy Task Force.

## Trainers profile

### Santhosh Jayaram | Technical Director

Santhosh with over nineteen years of experience is recognised as one of the prolific thought leaders in the South-Asian region in the areas of sustainability and climate change. He is a regular speaker on important platforms on Sustainability in the country, an occasional writer on the subject, with published articles and interviews in mainstream media in India. Santhosh is also involved in development of standards in the sustainability domain, he has worked on the standards committee at AccountAbility for the development of AA1000 Stakeholder Engagement Standard and he was also part of the working group for the development of the GRI G4 guidelines. Santhosh has also conducted over 30 trainings or capacity building workshops on the subject of Sustainability Reporting.

### Yasir Ahmad | Technical Director

Yasir has over ten years of sustainability and climate change advisory experience. He heads the Ethical Sourcing and EHSS advisory solutions as their product leader across India operations. He has led a number of engagements for global brands on the supply chain risks like environment, health and safety and social issues across the Indian sub-continent. He has worked on multiple social assessment studies and led projects related to sustainability reporting and assurance reviews, sustainability awards etc. Yasir is currently a member of the Advisory Board of AEPC (Apparel Export Promotion Council of India), a Govt. of India undertaking for development of common code of conduct across the apparel manufacturers in India. He has published work to his credit with two of his papers published in reputed journals.

### Anand Joshi | Associate Director

Anand has over nine years of experience in the field of corporate sustainability, climate change, EHS management systems, energy audits, and environmental law. He has been actively involved in providing advisory and assurance solutions on sustainability reporting for majority of the Indian reporters. Anand was on the committee created by Department of Public Enterprise, Ministry of Heavy Industries, Government of India, to develop sustainability reporting guidelines and performance evaluation methodology for Central Public Sector Enterprises in India. Anand has also been extensively involved in training people on sustainability reporting, environment, health and safety management systems, life cycle assessment; and waste minimisation.

### Prathmesh Raichura | Associate Director

Prathmesh has more than 10 years of experience in the field of environment management with focus on Climate Change, Corporate Sustainability Reporting and EHS Due Diligence. He is a qualified auditor in Quality, Environment and Safety Management Systems and has extensive experience in the field of sustainability reporting. He has successfully lead the sustainability reporting advisory and assurance engagements across various sectors. Prathmesh has extensive experience in the projects supported by Indian Government and has worked on Life Cycle assessment projects and Developing of National Master plan for converting waste to energy. He has contributed to the recent thought leadership on Status of CSR 'Philanthropy to Business Sustainability' published by BCCI and KPMG in India.

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